

Nippon Express U.S.A., Inc.

San Francisco Ocean Cargo Branch
421 Valley Drive, Brisbane, Ca. 94005
Tel: 415-467-0100 Fax: 415-467-0800

OTI License No.16327N
7-27-1999

To: YAMG MING EXPORT CUSTOMER SERVICE
Attn: LEA LEE

Date: 9/23/04
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From: Fusako Queen, Asst. Manager, Ocean Imports
Tel: 415-656-3337 e-mail: fusako_queen@nittsu.com

SUB: DRAY-OFF REQUEST - URGENT ✓

Dear Lee,

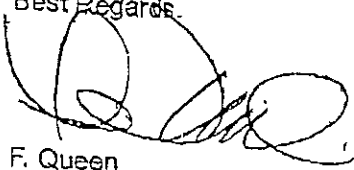
As per our phone conversation. We would like to dray-off the following containers as our Customer request. Please arrange dray-off process with terminal accordingly.

1. VESSEL#: CHANG JING BRIDG V. 32
BOOKING#: YAK084152
CONT#: YMLU4800324, YMLU4384340, YMLU4729020
TEXU7357452, TEXU7248997) 5
2. VESSEL#: VICTORIA BRIDGE V. 61W
BOOKING#: YAK084251
CONT#: UESU4274862, YMLU4660218, TRLU6530258
YMLU4577666, YMLU4685319) 5

We, Nippon Express USA Inc will accept and guarantee to pay the dray-off cost (\$2,250.00) to YML.

Thank you for your prompt action.

Best Regards.



F. Queen

EXHIBIT C